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ASSESSABLE INCOME AND SECOND COLLECTIONS

ASSESSABLE INCOME FORMULA

All income of the parish is subject to assessment, with the exception of specific income items excluded by the Bishop. The calculation for assessable income can be found in the Assessment Form instructions.

DETERMINATION OF ASSESSMENT RATES

- A. Administrative Assessment - The administrative assessment is used to fund the governance departments of the diocese, e.g., the Bishop's office, the Administrative/Fiscal Services Office, and the chancery, etc. Once the total budget requirement for these departments is determined, this amount is divided by the combined parish assessable income total to determine the assessment rate (the assessment rate is the same for each parish). The required assessment rate is determined prior to the beginning of each new fiscal year.
- B. Clergy Benefit Assessment - The clergy benefit assessment is used to fund the diocesan Clergy Benefit Foundation programs, i.e., The priest medical and dental insurance programs and the priest retirement trust. Once the total Clergy Benefit Foundation budget is determined, this total is divided by the combined parish assessable income to determine the assessment rate (the assessment rate is the same for each parish; for parishes with religious order priests or priests from another diocese, the Diocese of Nashville will make appropriate payment arrangements with the religious order or other diocese for medical insurance and retirement contributions). The required assessment rate is determined prior to the beginning of each new fiscal year.

ASSESSMENT PAYMENTS

Assessments are invoiced by the diocese monthly by the 25th of the month. Prompt payment is encouraged, and payments should be made no later than the 25th of the following month. All assessment payments should be labeled as such and sent to the CPC at:

Diocese of Nashville
2800 McGavock Pike
Nashville, TN 37214

TRANSMITTAL FORM

Use of the Transmittal Form shown on the next page, will allow each parish to send only one check when submitting second collection payments. The form has provisions or spaces set up for all second collections. Second collection payments should be submitted to the Diocese no later than the second month following the collection. This ensures the Diocese is able to submit these payments to the USCCB by the required deadline. The collection schedule is available on the USCCB website at https://www.usccb.org/resources/2025_2026_2027collxndates-FINAL.pdf.

Assessment payments should be sent with a copy of the statement remittance. Payments to the Diocese for donations (BAAM, Priesthood Sunday, etc.), should be submitted on a check separate from assessment payments. This ensures that payments are properly applied towards your Bishops Annual appeal goal.

Second Collections Transmittal Form

Diocese of Nashville			
Second Collections Transmittal Form			
Parish #	Collection Month	Month Due	Amount
Campaign for Human Development	November	January	
World Mission Sunday Collections	October	December	
Latin America Collection	January	March	
Black & Indian Missions	Feb/ March	April/ May	
Holy Land Collection	April	June	
Peter's Pence Collection	June	August	
Solidarity Fund Church Africa	Date set by Diocese		
CRS Rice Bowl Collections	Lenten Collection	May/June	
Catholic Communication Campaign	May/June	July/ August	
Catholic University of America	September	November	
Eastern Europe Collection	Feb/ March	April/ May	
Catholic Home Mission Collection	April	June	
Religious Retirement Collection	December	February	
Military Services - Taken every 3 years	November	January	
Catholic Relief Services	March	May	
Total			
Notes:			
Assessment checks do not require a transmittal form, but should be sent with statement stub.			
Second Collection payments should be submitted to the Diocese no later than the end of the second month following the collection date. This ensures the Diocese sufficient time to submit to the USCCB by our deadline.			
Bishop's Annual Appeal, Priesthood Sunday, Seminarian Education, etc. should be sent on separate check			